



Tel. (212) 801-2194  
Fax (212) 801-6400  
horowitzr@gtlaw.com

March 18, 2024

**Via email**

David Zetlin-Jones, Esq.  
Michael DiBattista, Esq  
Securities and Exchange Commission

**Re: Securities and Exchange Commission v. Odogwu Banye et al; 23-cv-10928-JMF**

Dear Counsel:

We are writing to on behalf of Tingo Group, Inc. and Agri-Fintech, Inc. to request, for the reasons set forth below, a 30-day extension of their time to respond to the Complaint, which is currently due today. We have not made any previous requests for an extension and there are no deadlines of which we are aware that would be impacted by the extension.

As you know, for some time we have been awaiting the completion of the Nigeria Police investigation and its final report. We have been advised that the investigation has been completed and the report is awaiting the signature of the Inspector General of the Police, which is expected tomorrow. We have been advised that the report will be sent by the Nigerian police directly to federal authorities in the United States. If, as we have been advised, the report exonerates the Company so it can resume conducting business, we would hope to be in a position to finally appear in the action on behalf of Tingo Group, Inc. and perhaps Agri-Fintech, Inc. Thank you for your consideration.

Very truly yours,

/s/ Robert A. Horowitz